

TABLE D-14

**BANK AND CORPORATION FRANCHISE TAX RETURNS AND  
STATE NET INCOME, BY INDUSTRY  
CALIFORNIA, 2001 INCOME YEAR a/  
(Income in \$1,000)**

Industry	Corporations reporting net income subject to state taxation		All reporting corporations	
	Number	Net income	Number	Net income less net loss
Agriculture, forestry and fisheries	6,524	\$2,028,733	11,592	\$1,344,037
Construction	25,370	5,411,270	40,602	4,438,422
Manufacturing	24,750	24,460,327	46,685	1,907,303
Durable goods	15,204	12,591,732	28,820	(5,956,893)
Nondurable goods	9,546	11,868,595	17,865	7,864,196
Services	116,515	15,675,196	209,949	(11,568,049)
Business services	40,864	7,400,696	79,924	(14,832,351)
Professional services b/	28,987	1,967,158	44,639	1,478,167
Other services	46,664	6,307,342	85,386	1,786,135
Trade	60,589	17,910,245	107,576	9,832,232
Retail trade	28,750	9,862,063	52,227	5,683,754
Wholesale trade	31,839	8,048,182	55,349	4,148,478
Banks, savings and loans, and other lending institutions	523	8,322,695	865	7,365,330
Real Estate	38,299	5,806,446	60,140	4,167,248
Investment and insurance companies, and other financials	13,311	7,819,361	25,008	3,585,511
Utilities	8,992	6,149,287	17,639	(3,512,336)
Total	294,873	\$93,583,560	520,056	\$17,559,698

a/ Includes bank and corporation franchise tax returns received through December of the succeeding year.  
Returns for a given income year include those for the calendar year and fiscal years ended therein.

Excludes corporation income tax returns.

b/ Includes doctors, dentists, psychiatrists, physical therapists and lawyers incorporated as professional corporations.

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